



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mackinaw Public Library District**

Unit Code: **090/030/10** County: **Tazewell**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$216,205**

Equalized Assessed Valuation: **\$81,492,602**

Population: **4,454**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$73,990**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$500.891	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$112	\$60	\$34
Revenue Collected During FY 13:	\$173.220	\$237,706	\$173,861
Expenditures During FY 13:	\$159.686	\$223,686	\$154,834
Per Capita Revenue:	\$39	\$58	\$43
Per Capita Expenditures:	\$36	\$53	\$38
Revenues over (under) Expenditures:	\$13.534	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	322.15%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$514.425	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$115	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$153.810	\$90,939	\$
Total Unrestricted Net Assets:	\$253.931	\$150,454	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Macomb Public Public Library District**

Unit Code: **062/040/10** County: **Mcdonough**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$4,768,489**

Equalized Assessed Valuation: **\$175,667,194**

Population: **20,000**

Employees:

Full Time: **4**

Part Time: **6**

Salaries Paid: **\$212,086**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$824.629	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$41	\$98	\$69
Revenue Collected During FY 13:	\$1,053.350	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$482.142	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$53	\$117	\$83
Per Capita Expenditures:	\$24	\$119	\$79
Revenues over (under) Expenditures:	\$571.208	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	341.36%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$1,645.837	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$82	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$976.192	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$419.645	\$2,619,581	\$1,736,921



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$250.000	\$2,727,144	\$265,000
Per Capita Debt:	\$13	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mahomet Public Library District**

Unit Code: **010/015/10** County: **Champaign**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$962,600**

Equalized Assessed Valuation: **\$227,085,543**

Population: **12,623**

Employees:

Full Time: **1**

Part Time: **14**

Salaries Paid: **\$266,858**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$1,198,535	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$95	\$60	\$34
Revenue Collected During FY 13:	\$595,349	\$237,706	\$173,861
Expenditures During FY 13:	\$579,384	\$223,686	\$154,834
Per Capita Revenue:	\$47	\$58	\$43
Per Capita Expenditures:	\$46	\$53	\$38
Revenues over (under) Expenditures:	\$15,965	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	209.62%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$1,214,500	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$96	\$65	\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$304,655	\$90,939	\$
Total Unrestricted Net Assets:	\$1,432,387	\$150,454	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$3,125,412	\$154,770	\$
Per Capita Debt:	\$248	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manhattan Public Library District**

Unit Code: **099/027/10**

County: **Will**

Fiscal Year End:

6/30/2013

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$821,829

Equalized Assessed Valuation:

\$362,884,713

Population:

13,166

Employees:

Full Time:

6

Part Time:

16

Salaries Paid:

\$442,644

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$413.783

\$261,889

\$131,207

Per Capita Beginning Fund Balance:

\$31

\$60

\$34

Revenue Collected During FY 13:

\$793.963

\$237,706

\$173,861

Expenditures During FY 13:

\$698.075

\$223,686

\$154,834

Per Capita Revenue:

\$60

\$58

\$43

Per Capita Expenditures:

\$53

\$53

\$38

Revenues over (under) Expenditures:

\$95.888

\$14,020

\$10,287

Ratio of Fund Balance to Expenditures:

73.01%

142.29%

97.39%

Ending Fund Balance for FY 13:

\$509.671

\$279,733

\$145,006

Per Capita Ending Fund Balance:

\$39

\$65

\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$12,491

\$

Total Unreserved Funds:

\$

\$47,005

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$93.088

\$90,939

\$

Total Unrestricted Net Assets:

\$416.583

\$150,454

\$



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Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manito Public Library District**

Unit Code: **060/035/10** County: **Mason**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$208,525**

Equalized Assessed Valuation: **\$84,581,207**

Population: **14,666**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$89,229**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$220.195	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$15	\$60	\$34
Revenue Collected During FY 13:	\$187.611	\$237,706	\$173,861
Expenditures During FY 13:	\$161.021	\$223,686	\$154,834
Per Capita Revenue:	\$13	\$58	\$43
Per Capita Expenditures:	\$11	\$53	\$38
Revenues over (under) Expenditures:	\$26.590	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	153.26%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$246.785	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$17	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$323.607	\$150,454	\$



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DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manteno Public Library District**

Unit Code: **046/010/10** County: **Kankakee**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$584,313**

Equalized Assessed Valuation: **\$264,786,011**

Population: **12,432**

Employees:

Full Time: **2**

Part Time: **15**

Salaries Paid: **\$169,081**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$129.681	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$10	\$60	\$34
Revenue Collected During FY 13:	\$499.704	\$237,706	\$173,861
Expenditures During FY 13:	\$574.043	\$223,686	\$154,834
Per Capita Revenue:	\$40	\$58	\$43
Per Capita Expenditures:	\$46	\$53	\$38
Revenues over (under) Expenditures:	-\$74.339	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	27.06%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$155.342	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$12	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$919	\$90,939	\$
Total Unrestricted Net Assets:	\$154.423	\$150,454	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$809.475	\$154,770	\$
Per Capita Debt:	\$65	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maquon Public Library District**

Unit Code: **048/010/10** County: **Knox**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$62,280**

Equalized Assessed Valuation: **\$34,432,861**

Population: **1,929**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$15,911**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$98.925	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$51	\$60	\$34
Revenue Collected During FY 13:	\$32.414	\$237,706	\$173,861
Expenditures During FY 13:	\$38.593	\$223,686	\$154,834
Per Capita Revenue:	\$17	\$58	\$43
Per Capita Expenditures:	\$20	\$53	\$38
Revenues over (under) Expenditures:	-\$6.179	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	240.32%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$92.746	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$48	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$33.901	\$12,491	\$
Total Unreserved Funds:	\$58.845	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Marengo-Union Public Library District**

Unit Code: **063/028/10** County: **Mchenry**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$707,261**

Equalized Assessed Valuation: **\$331,862,220**

Population: **13,933**

Employees:

Full Time: **14**

Part Time: **5**

Salaries Paid: **\$304,505**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$840.189	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$60	\$98	\$69
Revenue Collected During FY 13:	\$864.200	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$664.501	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$62	\$117	\$83
Per Capita Expenditures:	\$48	\$119	\$79
Revenues over (under) Expenditures:	\$199.699	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	121.70%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$808.694	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$58	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$4.826	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$779.045	\$2,619,581	\$1,736,921



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FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$367.869	\$2,727,144	\$265,000
Per Capita Debt:	\$26	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



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FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maroa Public Library District**

Unit Code: **055/040/10** County: **Macon**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$113,680**

Equalized Assessed Valuation: **\$5,987,296**

Population: **2,902**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$61,300**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$190.505	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$66	\$60	\$34
Revenue Collected During FY 13:	\$112.268	\$237,706	\$173,861
Expenditures During FY 13:	\$119.501	\$223,686	\$154,834
Per Capita Revenue:	\$39	\$58	\$43
Per Capita Expenditures:	\$41	\$53	\$38
Revenues over (under) Expenditures:	-\$7.233	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	153.36%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$183.272	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$63	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$183.272	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Marrowbone Public Library District

Unit Code: 070/010/10 County: Moultrie

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$163,554

Equalized Assessed Valuation: \$29,700,685

Population: 2,261

Employees:

Full Time: 3

Part Time: 1

Salaries Paid: \$61,758

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$87.668	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$39	\$60	\$34
Revenue Collected During FY 13:	\$137.655	\$237,706	\$173,861
Expenditures During FY 13:	\$128.906	\$223,686	\$154,834
Per Capita Revenue:	\$61	\$58	\$43
Per Capita Expenditures:	\$57	\$53	\$38
Revenues over (under) Expenditures:	\$8.749	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	74.80%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$96.417	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$43	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$96.417	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marshall Area Public Library District**

Unit Code: **012/050/10** County: **Clark**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$123,876**

Equalized Assessed Valuation: **\$54,164,507**

Population: **4,649**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5.967	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$1	\$60	\$34
Revenue Collected During FY 13:	\$83.547	\$237,706	\$173,861
Expenditures During FY 13:	\$82.004	\$223,686	\$154,834
Per Capita Revenue:	\$18	\$58	\$43
Per Capita Expenditures:	\$18	\$53	\$38
Revenues over (under) Expenditures:	\$1.543	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	9.16%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$7.511	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$2	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Martinsville Public Library District

Unit Code: 012/010/10 County: Clark

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$55,468

Equalized Assessed Valuation: \$25,267,250

Population: 2,401

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: \$28,465

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2.086	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$1	\$60	\$34
Revenue Collected During FY 13:	\$49.910	\$237,706	\$173,861
Expenditures During FY 13:	\$51.880	\$223,686	\$154,834
Per Capita Revenue:	\$21	\$58	\$43
Per Capita Expenditures:	\$22	\$53	\$38
Revenues over (under) Expenditures:	-\$1.970	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	0.22%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$116	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Maryville Community Public Library District**

Unit Code: **057/035/10** County: **Madison**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,007,180**

Equalized Assessed Valuation: **\$238,507.803**

Population: **9,750**

Employees:

Full Time: **4**

Part Time: **6**

Salaries Paid: **\$238,507.802**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$628.482	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$64	\$60	\$34
Revenue Collected During FY 13:	\$443.604	\$237,706	\$173,861
Expenditures During FY 13:	\$290.134	\$223,686	\$154,834
Per Capita Revenue:	\$45	\$58	\$43
Per Capita Expenditures:	\$30	\$53	\$38
Revenues over (under) Expenditures:	\$153.470	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	269.51%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$781.952	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$80	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	-\$1.889	\$90,939	\$
Total Unrestricted Net Assets:	\$783.841	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Mason City Public Library District

Unit Code: 060/010/10 **County:** Mason

Fiscal Year End: 6/30/2013

Accounting Method: Cash With Assets

Appropriation or Budget: \$166,664

Equalized Assessed Valuation: \$45,161,040

Population: 3,203

Employees:

Full Time: 1

Part Time: 2

Salaries Paid: \$67,765

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$29.261	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$9	\$60	\$34
Revenue Collected During FY 13:	\$164.754	\$237,706	\$173,861
Expenditures During FY 13:	\$166.664	\$223,686	\$154,834
Per Capita Revenue:	\$51	\$58	\$43
Per Capita Expenditures:	\$52	\$53	\$38
Revenues over (under) Expenditures:	-\$1.910	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	16.41%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$27.351	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$9	\$65	\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$14.262	\$90,939	\$
Total Unrestricted Net Assets:	\$1	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Maywood Public Library District**

Unit Code: **016/039/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,036,905**

Equalized Assessed Valuation: **\$197,463,589**

Population: **24,090**

Employees:

Full Time: **10**

Part Time: **13**

Salaries Paid: **\$678,565**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	-\$709.144	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	-\$29	\$98	\$69
Revenue Collected During FY 13:	\$1,388.414	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$1,628.588	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$58	\$117	\$83
Per Capita Expenditures:	\$68	\$119	\$79
Revenues over (under) Expenditures:	-\$240.174	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	-58.29%	97.42%	79.52%
Ending Fund Balance for FY 13:	-\$949.320	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	-\$39	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$964.790	\$838,871	\$373,215
Total Unrestricted Net Assets:	-\$1,197.502	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$724.790	\$2,727,144	\$265,000
Per Capita Debt:	\$30	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mc Cook Public Library District**

Unit Code: **016/057/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$886,228**

Equalized Assessed Valuation: **\$95,100,024**

Population: **228**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$130,763**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$63.890	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$280	\$60	\$34
Revenue Collected During FY 13:	\$454.494	\$237,706	\$173,861
Expenditures During FY 13:	\$434.096	\$223,686	\$154,834
Per Capita Revenue:	\$1.993	\$58	\$43
Per Capita Expenditures:	\$1.904	\$53	\$38
Revenues over (under) Expenditures:	\$20.398	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	19.42%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$84.288	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$370	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$100.037	\$90,939	\$
Total Unrestricted Net Assets:	-\$15.749	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.305.000	\$154,770	\$
Per Capita Debt:	\$5.724	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mc Henry Public Library District**

Unit Code: **063/029/10** County: **Mchenry**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$5,642,095**

Equalized Assessed Valuation: **\$1,086,431,948**

Population: **42,023**

Employees:

Full Time: **26**

Part Time: **28**

Salaries Paid: **\$1,533,524**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$2.213.344	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$53	\$98	\$69
Revenue Collected During FY 13:	\$3.269.498	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$3.308.321	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$78	\$117	\$83
Per Capita Expenditures:	\$79	\$119	\$79
Revenues over (under) Expenditures:	-\$38.823	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	50.62%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$1.674.521	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$40	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$2.145.599	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **M-C River Valley Public Library District**

Unit Code: **069/010/10** County: **Morgan**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,000**

Equalized Assessed Valuation: **\$25,948,649**

Population: **1,974**

Employees:

Full Time:	2
Part Time:	2
Salaries Paid:	\$29,183

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$77.471	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$39	\$60	\$34
Revenue Collected During FY 13:	\$86.401	\$237,706	\$173,861
Expenditures During FY 13:	\$79.091	\$223,686	\$154,834
Per Capita Revenue:	\$44	\$58	\$43
Per Capita Expenditures:	\$40	\$53	\$38
Revenues over (under) Expenditures:	\$7.310	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	107.19%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$84.781	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$43	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$73.983	\$90,939	\$
Total Unrestricted Net Assets:	\$10.799	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mercer Carnegie Public Library District**

Unit Code: **066/010/10** County: **Mercer**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$162,200**

Equalized Assessed Valuation: **\$57,903,963**

Population: **4,826**

Employees:

Full Time: **1**

Part Time: **6**

Salaries Paid: **\$76,484**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$465.487	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$96	\$60	\$34
Revenue Collected During FY 13:	\$171.356	\$237,706	\$173,861
Expenditures During FY 13:	\$137.707	\$223,686	\$154,834
Per Capita Revenue:	\$36	\$58	\$43
Per Capita Expenditures:	\$29	\$53	\$38
Revenues over (under) Expenditures:	\$33.649	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	362.46%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$499.136	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$103	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$499.136	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milan-Blackhawk Public Library District**

Unit Code: 081/008/10 County: Rock Island

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$206,083

Equalized Assessed Valuation: \$170,119,351

Population: 10,019

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$51.832	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$5	\$60	\$34
Revenue Collected During FY 13:	\$216.499	\$237,706	\$173,861
Expenditures During FY 13:	\$195.779	\$223,686	\$154,834
Per Capita Revenue:	\$22	\$58	\$43
Per Capita Expenditures:	\$20	\$53	\$38
Revenues over (under) Expenditures:	\$20.720	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	37.06%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$72.552	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$7	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$51.161	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milford Public Library District**

Unit Code: **038/010/10** County: **Iroquois**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$80,050**

Equalized Assessed Valuation: **\$38,653,352**

Population: **2,452**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$39,376**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$60.431	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$25	\$60	\$34
Revenue Collected During FY 13:	\$71.827	\$237,706	\$173,861
Expenditures During FY 13:	\$74.711	\$223,686	\$154,834
Per Capita Revenue:	\$29	\$58	\$43
Per Capita Expenditures:	\$30	\$53	\$38
Revenues over (under) Expenditures:	-\$2.884	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	77.03%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$57.547	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$23	\$65	\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mineral Gold Public Library District**

Unit Code: **006/010/10** County: **Bureau**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$57,782**

Equalized Assessed Valuation: **\$14,672,174**

Population: **420**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$23,455**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$28.826	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$69	\$60	\$34
Revenue Collected During FY 13:	\$49.884	\$237,706	\$173,861
Expenditures During FY 13:	\$43.895	\$223,686	\$154,834
Per Capita Revenue:	\$119	\$58	\$43
Per Capita Expenditures:	\$105	\$53	\$38
Revenues over (under) Expenditures:	\$5.989	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	79.31%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$34.815	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$83	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mississippi Valley Public Library District**

Unit Code: **057/004/10** County: **Madison**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,979,603**

Equalized Assessed Valuation: **\$456,745,016**

Population: **32,545**

Employees:

Full Time:	9
Part Time:	16
Salaries Paid:	\$516,038

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$713.174	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$22	\$98	\$69
Revenue Collected During FY 13:	\$1,470.089	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$1,608.242	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$45	\$117	\$83
Per Capita Expenditures:	\$49	\$119	\$79
Revenues over (under) Expenditures:	-\$138.153	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	35.75%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$575.021	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$18	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$575.021	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mokena Public Library District**

Unit Code: **099/030/10**

County: **Will**

Fiscal Year End:

6/30/2013

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$4,215,500

Equalized Assessed Valuation:

\$742,849,024

Population:

20,539

Employees:

Full Time:

10

Part Time:

35

Salaries Paid:

\$951,442

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$2,066,957

\$2,564,246

\$1,452,369

Per Capita Beginning Fund Balance:

\$101

\$98

\$69

Revenue Collected During FY 13:

\$2,533,673

\$2,990,800

\$2,152,028

Expenditures During FY 13:

\$2,043,284

\$2,981,983

\$2,043,284

Per Capita Revenue:

\$123

\$117

\$83

Per Capita Expenditures:

\$99

\$119

\$79

Revenues over (under) Expenditures:

\$490,389

\$8,817

\$137,652

Ratio of Fund Balance to Expenditures:

125.16%

97.42%

79.52%

Ending Fund Balance for FY 13:

\$2,557,346

\$2,494,267

\$1,653,975

Per Capita Ending Fund Balance:

\$125

\$93

\$70

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$11,440

\$

Total Unreserved Funds:

\$

\$48,723

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$261,306

\$838,871

\$373,215

Total Unrestricted Net Assets:

\$2,495,566

\$2,619,581

\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$385.000	\$2,727,144	\$265,000
Per Capita Debt:	\$19	\$85	\$14
General Obligation Debt over EAV:	0.05%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Moore Memorial Public Library District**

Unit Code: **081/015/10** County: **Rock Island**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,845**

Equalized Assessed Valuation: **\$9,920,395**

Population: **711**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$7,699**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$681	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$1	\$60	\$34
Revenue Collected During FY 13:	\$24,791	\$237,706	\$173,861
Expenditures During FY 13:	\$20,538	\$223,686	\$154,834
Per Capita Revenue:	\$35	\$58	\$43
Per Capita Expenditures:	\$29	\$53	\$38
Revenues over (under) Expenditures:	\$4,253	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	24.02%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$4,934	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$7	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Morris Area Public Library District**

Unit Code: **032/020/10** County: **Grundy**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,616,978**

Equalized Assessed Valuation: **\$413,699,468**

Population: **18,501**

Employees:

Full Time: **6**

Part Time: **12**

Salaries Paid: **\$378,373**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$295.681	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$16	\$98	\$69
Revenue Collected During FY 13:	\$890.128	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$821.781	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$48	\$117	\$83
Per Capita Expenditures:	\$44	\$119	\$79
Revenues over (under) Expenditures:	\$68.347	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	44.30%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$364.028	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$20	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$98.079	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$309.043	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morrison-Mary Wiley Public Library District**

Unit Code: **072/030/10** County: **Peoria**

Fiscal Year End: **12/31/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$135,394**

Equalized Assessed Valuation: **\$**

Population: **2,800**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$55,596**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$658.312	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$235	\$60	\$34
Revenue Collected During FY 13:	\$214.655	\$237,706	\$173,861
Expenditures During FY 13:	\$134.499	\$223,686	\$154,834
Per Capita Revenue:	\$77	\$58	\$43
Per Capita Expenditures:	\$48	\$53	\$38
Revenues over (under) Expenditures:	\$80.156	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	549.05%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$738.468	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$264	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$259.598	\$90,939	\$
Total Unrestricted Net Assets:	\$204.279	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Morton Public Library District**

Unit Code: **090/035/10** County: **Tazewell**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,463,500**

Equalized Assessed Valuation: **\$431,006,023**

Population: **16,267**

Employees:

Full Time: **7**

Part Time: **28**

Salaries Paid: **\$418,794**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,250,359	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$77	\$98	\$69
Revenue Collected During FY 13:	\$880,025	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$841,337	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$54	\$117	\$83
Per Capita Expenditures:	\$52	\$119	\$79
Revenues over (under) Expenditures:	\$38,688	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	153.21%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$1,289,047	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$79	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$274,948	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$1,387,571	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Moyer Public Library District**

Unit Code: **027/020/10**

County: **Ford**

Fiscal Year End:

6/30/2013

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$210,300

Equalized Assessed Valuation:

\$97,229,755

Population:

5,650

Employees:

Full Time:

1

Part Time:

10

Salaries Paid:

\$87,365

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$1,389,980

\$261,889

\$131,207

Per Capita Beginning Fund Balance:

\$246

\$60

\$34

Revenue Collected During FY 13:

\$260,933

\$237,706

\$173,861

Expenditures During FY 13:

\$203,250

\$223,686

\$154,834

Per Capita Revenue:

\$46

\$58

\$43

Per Capita Expenditures:

\$36

\$53

\$38

Revenues over (under) Expenditures:

\$57,683

\$14,020

\$10,287

Ratio of Fund Balance to Expenditures:

712.26%

142.29%

97.39%

Ending Fund Balance for FY 13:

\$1,447,663

\$279,733

\$145,006

Per Capita Ending Fund Balance:

\$256

\$65

\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$12,491

\$

Total Unreserved Funds:

\$

\$47,005

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$31,432

\$90,939

\$

Total Unrestricted Net Assets:

\$323,941

\$150,454

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Hope-Funks Grove Public Library District**

Unit Code: **064/060/10** County: **McLean**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$95,550**

Equalized Assessed Valuation: **\$35,482,000**

Population: **1,465**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$34,128**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$39.149	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$27	\$60	\$34
Revenue Collected During FY 13:	\$113.280	\$237,706	\$173,861
Expenditures During FY 13:	\$77.712	\$223,686	\$154,834
Per Capita Revenue:	\$77	\$58	\$43
Per Capita Expenditures:	\$53	\$53	\$38
Revenues over (under) Expenditures:	\$35.568	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	96.15%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$74.717	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$51	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$39.662	\$12,491	\$
Total Unreserved Funds:	\$35.055	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Pulaski Public Library District**

Unit Code: **054/010/10** County: **Logan**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$153,361**

Equalized Assessed Valuation: **\$60,538,104**

Population: **3,134**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$55,759**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$172.950	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$55	\$60	\$34
Revenue Collected During FY 13:	\$134.722	\$237,706	\$173,861
Expenditures During FY 13:	\$116.604	\$223,686	\$154,834
Per Capita Revenue:	\$43	\$58	\$43
Per Capita Expenditures:	\$37	\$53	\$38
Revenues over (under) Expenditures:	\$18.118	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	163.86%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$191.068	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$61	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$142.659	\$90,939	\$
Total Unrestricted Net Assets:	\$48.409	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Zion Public Library District**

Unit Code: **055/050/10** County: **Macon**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$688,273**

Equalized Assessed Valuation: **\$234,379,918**

Population: **11,722**

Employees:

Full Time: **5**

Part Time: **5**

Salaries Paid: **\$213,460**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$428,226	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$37	\$60	\$34
Revenue Collected During FY 13:	\$612,638	\$237,706	\$173,861
Expenditures During FY 13:	\$455,775	\$223,686	\$154,834
Per Capita Revenue:	\$52	\$58	\$43
Per Capita Expenditures:	\$39	\$53	\$38
Revenues over (under) Expenditures:	\$156,863	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	128.37%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$585,089	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$50	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$446,260	\$90,939	\$
Total Unrestricted Net Assets:	\$138,829	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nancy L. Mc Conathy Public Library District**

Unit Code: **016/077/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$400,550**

Equalized Assessed Valuation: **\$81,787,500**

Population: **10,497**

Employees:

Full Time:	3
Part Time:	5
Salaries Paid:	\$111,953

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$16.320	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$2	\$60	\$34
Revenue Collected During FY 13:	\$345.204	\$237,706	\$173,861
Expenditures During FY 13:	\$301.792	\$223,686	\$154,834
Per Capita Revenue:	\$33	\$58	\$43
Per Capita Expenditures:	\$29	\$53	\$38
Revenues over (under) Expenditures:	\$43.412	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	19.79%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$59.732	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$6	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$175.780	\$90,939	\$
Total Unrestricted Net Assets:	\$559.689	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$801.130	\$154,770	\$
Per Capita Debt:	\$76	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Neoga Public Library District**

Unit Code: **018/010/10** County: **Cumberland**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$286,660**

Equalized Assessed Valuation: **\$42,276,412**

Population: **3,210**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$35,145**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$205.109	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$64	\$60	\$34
Revenue Collected During FY 13:	\$82.778	\$237,706	\$173,861
Expenditures During FY 13:	\$68.119	\$223,686	\$154,834
Per Capita Revenue:	\$26	\$58	\$43
Per Capita Expenditures:	\$21	\$53	\$38
Revenues over (under) Expenditures:	\$14.659	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	320.33%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$218.207	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$68	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$21.392	\$90,939	\$
Total Unrestricted Net Assets:	\$196.815	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Athens Public Library District**

Unit Code: **088/005/10** County: **St. Clair**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$143,418**

Equalized Assessed Valuation: **\$68,118,748**

Population: **2,000**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$36,184**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$415.118	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$208	\$60	\$34
Revenue Collected During FY 13:	\$151.508	\$237,706	\$173,861
Expenditures During FY 13:	\$96.298	\$223,686	\$154,834
Per Capita Revenue:	\$76	\$58	\$43
Per Capita Expenditures:	\$48	\$53	\$38
Revenues over (under) Expenditures:	\$55.210	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	488.41%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$470.328	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$235	\$65	\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$470.328	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **New Lenox Public Library District**

Unit Code: **099/035/10**

County: **Will**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,006,950**

Equalized Assessed Valuation: **\$1,195,462,236**

Population: **36,847**

Employees:

Full Time: **23**

Part Time: **18**

Salaries Paid: **\$868,019**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$1,044,903	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$28	\$98	\$69
Revenue Collected During FY 13:	\$1,718,368	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$1,707,329	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$47	\$117	\$83
Per Capita Expenditures:	\$46	\$119	\$79
Revenues over (under) Expenditures:	\$11,039	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	61.85%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$1,055,942	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$29	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$973.929	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$1,055,551	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6.225.000	\$2,727,144	\$265,000
Per Capita Debt:	\$169	\$85	\$14
General Obligation Debt over EAV:	0.52%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Windsor Public Library District**

Unit Code: **066/015/10** County: **Mercer**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,552**

Equalized Assessed Valuation: **\$16,400,432**

Population: **1,219**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$22,231**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$11.937	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$10	\$60	\$34
Revenue Collected During FY 13:	\$35.920	\$237,706	\$173,861
Expenditures During FY 13:	\$37.552	\$223,686	\$154,834
Per Capita Revenue:	\$29	\$58	\$43
Per Capita Expenditures:	\$31	\$53	\$38
Revenues over (under) Expenditures:	-\$1.632	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	27.44%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$10.305	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$8	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$26.328	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Newman Regional Public Library District**

Unit Code: **021/025/10** County: **Douglas**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$49,341**

Equalized Assessed Valuation: **\$20,721,569**

Population: **1,169**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$20,299**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$41.179	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$35	\$60	\$34
Revenue Collected During FY 13:	\$65.089	\$237,706	\$173,861
Expenditures During FY 13:	\$51.317	\$223,686	\$154,834
Per Capita Revenue:	\$56	\$58	\$43
Per Capita Expenditures:	\$44	\$53	\$38
Revenues over (under) Expenditures:	\$13.772	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	107.06%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$54.939	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$47	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45.294	\$90,939	\$
Total Unrestricted Net Assets:	\$12.560	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Newton Public Library District**

Unit Code: **040/010/10** County: **Jasper**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$526,000**

Equalized Assessed Valuation: **\$176,413,702**

Population: **2,849**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$69,023**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$394.871	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$139	\$60	\$34
Revenue Collected During FY 13:	\$293.963	\$237,706	\$173,861
Expenditures During FY 13:	\$191.446	\$223,686	\$154,834
Per Capita Revenue:	\$103	\$58	\$43
Per Capita Expenditures:	\$67	\$53	\$38
Revenues over (under) Expenditures:	\$102.517	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	259.81%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$497.388	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$175	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$55.252	\$12,491	\$
Total Unreserved Funds:	\$442.136	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Niles Public Library District**

Unit Code: **016/060/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,280,600**

Equalized Assessed Valuation: **\$1,628,755,852**

Population: **58,218**

Employees:

Full Time:	48
Part Time:	56
Salaries Paid:	\$3,191,872

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$6,916,724	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$119	\$98	\$69
Revenue Collected During FY 13:	\$7,067,426	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$5,687,178	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$121	\$117	\$83
Per Capita Expenditures:	\$98	\$119	\$79
Revenues over (under) Expenditures:	\$1,380,248	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	108.79%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$6,186,994	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$106	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,284,353	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$11,900,566	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$2,727,144	\$265,000
Per Capita Debt:	\$	\$85	\$14
General Obligation Debt over EAV:	0.00%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nippersink Public Library District**

Unit Code: **063/040/10** County: **Mchenry**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$845,000**

Equalized Assessed Valuation: **\$319,022,623**

Population: **11,188**

Employees:

Full Time: **2**

Part Time: **12**

Salaries Paid: **\$248,625**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$347.626	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$31	\$60	\$34
Revenue Collected During FY 13:	\$626.985	\$237,706	\$173,861
Expenditures During FY 13:	\$635.640	\$223,686	\$154,834
Per Capita Revenue:	\$56	\$58	\$43
Per Capita Expenditures:	\$57	\$53	\$38
Revenues over (under) Expenditures:	-\$8.655	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	53.33%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$338.971	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$30	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$330.443	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Norris City Memorial Public Library District**

Unit Code: **097/010/10** County: **White**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$201,400**

Equalized Assessed Valuation: **\$37,153,290**

Population: **5,064**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$57,273**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$714.617	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$141	\$60	\$34
Revenue Collected During FY 13:	\$116.723	\$237,706	\$173,861
Expenditures During FY 13:	\$122.684	\$223,686	\$154,834
Per Capita Revenue:	\$23	\$58	\$43
Per Capita Expenditures:	\$24	\$53	\$38
Revenues over (under) Expenditures:	-\$5.961	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	577.63%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$708.656	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$140	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$420.832	\$90,939	\$
Total Unrestricted Net Assets:	\$287.824	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **North Riverside Public Library District**

Unit Code: **016/063/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,422,895**

Equalized Assessed Valuation: **\$249,779,066**

Population: **6,672**

Employees:

Full Time: **3**

Part Time: **9**

Salaries Paid: **\$397,368**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$515.665	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$77	\$98	\$69
Revenue Collected During FY 13:	\$905.401	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$801.974	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$136	\$117	\$83
Per Capita Expenditures:	\$120	\$119	\$79
Revenues over (under) Expenditures:	\$103.427	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	77.20%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$619.092	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$93	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$136.308	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$484.994	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1.045.000	\$2,727,144	\$265,000
Per Capita Debt:	\$157	\$85	\$14
General Obligation Debt over EAV:	0.42%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **North Suburban Public Library District**

Unit Code: **101/010/10** County: **Winnebago**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,573,432**

Equalized Assessed Valuation: **\$1,216,843,500**

Population: **70,389**

Employees:

Full Time: **14**

Part Time: **50**

Salaries Paid: **\$1,112,783**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$5.183.654	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$74	\$98	\$69
Revenue Collected During FY 13:	\$3.160.208	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$2.859.197	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$45	\$117	\$83
Per Capita Expenditures:	\$41	\$119	\$79
Revenues over (under) Expenditures:	\$301.011	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	101.79%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$2.910.286	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$41	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$373.215	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$1.745.598	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$1,059,231	\$2,727,144	\$265,000
Per Capita Debt:	\$15	\$85	\$14
General Obligation Debt over EAV:	0.09%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Northlake Public Library District**

Unit Code: **016/065/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,685,505**

Equalized Assessed Valuation: **\$495,693,104**

Population: **26,658**

Employees:

Full Time: **14**

Part Time: **19**

Salaries Paid: **\$995,379**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$754.756	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$28	\$98	\$69
Revenue Collected During FY 13:	\$1.632.801	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$1.744.919	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$61	\$117	\$83
Per Capita Expenditures:	\$65	\$119	\$79
Revenues over (under) Expenditures:	-\$112.118	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	36.83%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$642.638	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$24	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$644.730	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$541.530	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$6.825.000	\$2,727,144	\$265,000
Per Capita Debt:	\$256	\$85	\$14
General Obligation Debt over EAV:	1.38%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oakwood Public Library District**

Unit Code: **092/009/10** County: **Vermilion**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$216,936**

Equalized Assessed Valuation: **\$66,890,045**

Population: **7,167**

Employees:

Full Time: **1**

Part Time: **8**

Salaries Paid: **\$87,583**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$233.412	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$33	\$60	\$34
Revenue Collected During FY 13:	\$231.891	\$237,706	\$173,861
Expenditures During FY 13:	\$176.509	\$223,686	\$154,834
Per Capita Revenue:	\$32	\$58	\$43
Per Capita Expenditures:	\$25	\$53	\$38
Revenues over (under) Expenditures:	\$55.382	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	163.61%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$288.794	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$40	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$176.457	\$90,939	\$
Total Unrestricted Net Assets:	\$112.337	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Odell Public Library District**

Unit Code: **053/060/10** County: **Livingston**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$130,872**

Equalized Assessed Valuation: **\$43,411,119**

Population: **2,350**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$36,727**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$16.335	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$7	\$60	\$34
Revenue Collected During FY 13:	\$144.922	\$237,706	\$173,861
Expenditures During FY 13:	\$114.867	\$223,686	\$154,834
Per Capita Revenue:	\$62	\$58	\$43
Per Capita Expenditures:	\$49	\$53	\$38
Revenues over (under) Expenditures:	\$30.055	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	40.39%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$46.390	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$20	\$65	\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$46.390	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$16.355	\$154,770	\$
Per Capita Debt:	\$7	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oglesby Public Library District**

Unit Code: **050/015/10** County: **Lasalle**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$112,500**

Equalized Assessed Valuation: **\$64,424,705**

Population: **4,400**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$57,545**

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$25.105	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$6	\$60	\$34
Revenue Collected During FY 13:	\$111.056	\$237,706	\$173,861
Expenditures During FY 13:	\$108.023	\$223,686	\$154,834
Per Capita Revenue:	\$25	\$58	\$43
Per Capita Expenditures:	\$25	\$53	\$38
Revenues over (under) Expenditures:	\$3.033	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	26.05%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$28.138	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$6	\$65	\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$28.139	\$47,005	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ohio Public Library District**

Unit Code: **006/015/10** County: **Bureau**

Fiscal Year End: **6/30/2013**

Accounting Method: **Cash**

Appropriation or Budget: **\$51,605**

Equalized Assessed Valuation: **\$27,216,478**

Population: **750**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$16,248**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$7.831	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$10	\$60	\$34
Revenue Collected During FY 13:	\$50.806	\$237,706	\$173,861
Expenditures During FY 13:	\$	\$223,686	\$154,834
Per Capita Revenue:	\$68	\$58	\$43
Per Capita Expenditures:	\$	\$53	\$38
Revenues over (under) Expenditures:	\$50.806	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	0.00%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$58.637	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$78	\$65	\$38

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Onarga Community Public Library District

Unit Code: 038/030/10 **County:** Iroquois

Fiscal Year End: 6/30/2013

Accounting Method: Cash

Appropriation or Budget: \$117,190

Equalized Assessed Valuation: \$26,415,552

Population: 2,052

Employees:

Full Time:

Part Time: 4

Salaries Paid: \$31,155

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$39.961	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$19	\$60	\$34
Revenue Collected During FY 13:	\$94.538	\$237,706	\$173,861
Expenditures During FY 13:	\$83.172	\$223,686	\$154,834
Per Capita Revenue:	\$46	\$58	\$43
Per Capita Expenditures:	\$41	\$53	\$38
Revenues over (under) Expenditures:	\$11.366	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	61.71%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$51.327	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$25	\$65	\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$	\$12,491	\$
Total Unreserved Funds:	\$	\$47,005	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oregon Public Library District**

Unit Code: 071/020/10

County: Ogle

Fiscal Year End:

6/30/2013

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,345,650

Equalized Assessed Valuation:

\$112,096,282

Population:

6,109

Employees:

Full Time:

1

Part Time:

7

Salaries Paid:

\$123,921

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:

\$673.034

\$261,889

\$131,207

Per Capita Beginning Fund Balance:

\$110

\$60

\$34

Revenue Collected During FY 13:

\$343.812

\$237,706

\$173,861

Expenditures During FY 13:

\$433.691

\$223,686

\$154,834

Per Capita Revenue:

\$56

\$58

\$43

Per Capita Expenditures:

\$71

\$53

\$38

Revenues over (under) Expenditures:

-\$89.879

\$14,020

\$10,287

Ratio of Fund Balance to Expenditures:

134.46%

142.29%

97.39%

Ending Fund Balance for FY 13:

\$583.155

\$279,733

\$145,006

Per Capita Ending Fund Balance:

\$95

\$65

\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:

\$

\$12,491

\$

Total Unreserved Funds:

\$

\$47,005

\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:

\$476.816

\$90,939

\$

Total Unrestricted Net Assets:

\$106.339

\$150,454

\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Orland Hills Public Library District**

Unit Code: **016/078/10** County: **Cook**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$191,500**

Equalized Assessed Valuation: **\$143,124,294**

Population: **6,900**

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

Amounts

Averages

Medians

Beginning Fund Balance for FY 13:	\$444.372	\$261,889	\$131,207
Per Capita Beginning Fund Balance:	\$64	\$60	\$34
Revenue Collected During FY 13:	\$233.566	\$237,706	\$173,861
Expenditures During FY 13:	\$156.878	\$223,686	\$154,834
Per Capita Revenue:	\$34	\$58	\$43
Per Capita Expenditures:	\$23	\$53	\$38
Revenues over (under) Expenditures:	\$76.688	\$14,020	\$10,287
Ratio of Fund Balance to Expenditures:	332.14%	142.29%	97.39%
Ending Fund Balance for FY 13:	\$521.060	\$279,733	\$145,006
Per Capita Ending Fund Balance:	\$76	\$65	\$38

Equity

Amounts

Averages

Medians

Total Reserved Funds:	\$228.377	\$12,491	\$
Total Unreserved Funds:	\$292.683	\$47,005	\$

Net Assets

Amounts

Averages

Medians

Total Restricted Net Assets:	\$	\$90,939	\$
Total Unrestricted Net Assets:	\$	\$150,454	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$	\$154,770	\$
Per Capita Debt:	\$	\$40	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$	\$
Expenditures During FY 13:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 13:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Oswego Public Library District**

Unit Code: **047/010/10** County: **Kendall**

Fiscal Year End: **6/30/2013**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$6,606,269**

Equalized Assessed Valuation: **\$1,639,988,538**

Population: **60,931**

Employees:

Full Time: **22**

Part Time: **45**

Salaries Paid: **\$1,396,455**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 13:	\$4,329,232	\$2,564,246	\$1,452,369
Per Capita Beginning Fund Balance:	\$71	\$98	\$69
Revenue Collected During FY 13:	\$3,739,745	\$2,990,800	\$2,152,028
Expenditures During FY 13:	\$3,071,489	\$2,981,983	\$2,043,284
Per Capita Revenue:	\$61	\$117	\$83
Per Capita Expenditures:	\$50	\$119	\$79
Revenues over (under) Expenditures:	\$668,256	\$8,817	\$137,652
Ratio of Fund Balance to Expenditures:	162.71%	97.42%	79.52%
Ending Fund Balance for FY 13:	\$4,997,488	\$2,494,267	\$1,653,975
Per Capita Ending Fund Balance:	\$82	\$93	\$70

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$11,440	\$
Total Unreserved Funds:	\$	\$48,723	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$2,212,879	\$838,871	\$373,215
Total Unrestricted Net Assets:	\$3,547,759	\$2,619,581	\$1,736,921



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2013

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 13:	\$8,576,523	\$2,727,144	\$265,000
Per Capita Debt:	\$141	\$85	\$14
General Obligation Debt over EAV:	0.51%	0.30%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 13:	\$	\$211	\$
Per Capita Beginning Retained Earnings for FY 13:	\$	\$	\$
Revenue Collected During FY 13:	\$	\$34	\$
Expenditures During FY 13:	\$	\$94	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	-\$60	\$
Ratio of Retained Earnings to Expenditures:	0.00%	1.72%	0.00%
Ending Retained Earnings for FY 13:	\$	\$151	\$
Per Capita Ending Retained Earnings:	\$	\$	\$